ASSESSMENT CHECKLIST FOR MANAGEMENT CONTROLS

Period of Review: _____

Name of IC: _____	Yes	No	Comments
Compliance With Law Has there been a recent GAO, OIG, Congressional Budget Office, OMB review of the program/organization that result in recommendations that have not been implemented?			
Reasonable Assurance and Safeguards Are there any key risks (factors that could cause mission failure or significant loss of resources) within your organization? Are these risks controlled, monitored and assessed? Does your organization periodically review and update its compliance with policies and procedures?			
Integrity Competence and Attitude Does the organization have trained and competent personnel to properly manage the activity? (This includes knowledge and training related to management controls) What is the percentage of managers within the organization who have received some training in management controls? How does your organization promote a positive, supportive attitude towards integrity and personal ethics? What is the percentage of non-intramural personnel that have received conflict of interest/ethics training?			
Delegation of Authority and Policies and Procedures Are policies, procedures, and delegations current, clearly written and systematically organized in handbooks and manuals? Does the organization have appropriate distribution of up-to-date (not older than 5 years) policies and procedures accompanied by training? Does your organization have a process for determining deficiencies in its policies, procedures and operations? How many were reported last year?			
Separation of Duties and Supervision Has your organization implemented appropriate checks and balances to minimize the occurrence of events with significant unfavorable consequences? Do the delegations of authority or directives in my organization specify assigned duties and responsibilities and ensure that no single employee controls all phases of a critical transaction? Are these reviewed and updated periodically to comply with new laws and regulations?			

	Yes	No	Comments
Access to and Accountability for Resources Does your organization use performance measures to support annual budget requests? Identify some of these measures. Does your organization use performance measures to monitor organizational effectiveness and efficiency? Identify some of these measures. Has your organization implemented safeguards to protect its resources against waste, fraud, loss, misuse, unauthorized access and mismanagement? e.g budgetary controls, computer access controls, file backups, authorized signatory lists, financial reports. Identify some of these safeguards.			
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Recording and Documentation Does your organization have periodic management information system data or reports to manage, monitor and evaluate performance of significant activities? Does your organization record, process and document transactions when they occur or are received? Does your organization have policies and procedures concerning the collection and reporting of information along with appropriate follow-up to problems or issues identified?			
Resolution of Audit Findings Does your organization place a high priority on responding to OIG and GAO draft and final audit reports? Does your organization allocate resources needed to implement audit recommendations?			
Continuous Improvement Does your organization have a process in place to assure continuous improvement that includes surveying your customers? Has your organization established specific business goals to achieve?			